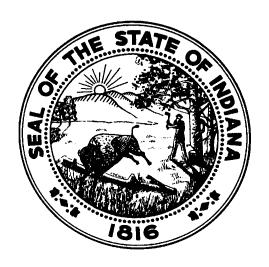
# ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR COUNTY RECORDERS OF INDIANA



Prepared By

STATE BOARD OF ACCOUNTS
State of Indiana

Originally Compiled 1960 Reissued 2003

### **FOREWORD**

The duties and responsibilities of County Recorders, although limited to specific areas, are in general different from those of other county offices. It is the desire of this department to prepare and issue a manual which will serve as a helpful reference to Recorders.

This manual, because of the simple accounting requirements, is not only an accounting manual but covers the procedures as required by the statutes. Many questions with which Recorders are confronted from time to time are answered in this manual. It is compiled to serve as a guide for the official and its value will depend on its use. The comprehensive index should provide ready reference.

It is hoped that a close study of this manual by the Recorder and office personnel will effect a better understanding of the procedure and operating problems.

This manual was originally compiled by Mr. Richard L. Worley of the State Board of Accounts. The revisions necessitated by changes in laws enacted since the original compilation have been made to keep the manual current.

Charles Johnson, III, State Examiner Michael A. Fiwek, Deputy State Examiner Marilyn S. Rudolph, Deputy State Examiner

## **TABLE OF CONTENTS**

## **CHAPTER 1**

Organization of Office - Oath - Official Bond - Office Hours - Appointment of Deputies

**CHAPTER 2** 

Office Salaries and Expenses

**CHAPTER 3** 

**Powers and Duties** 

**CHAPTER 4** 

Recorder's Fees

**CHAPTER 5** 

Official Records and Forms

**CHAPTER 6** 

Use of Records - Procedure

**CHAPTER 7** 

Financial Records - Accounting for Fees

**CHAPTER 8** 

Legal Guide

**CHAPTER 9** 

Prescribed Forms, Taxes, and General Information

# TABLE OF CONTENTS (Continued)

**CHAPTER 10** 

**Computer Systems** 

CHAPTER 11

Public Proceedings and Public Records

**CHAPTER 12** 

Conflict of Interest

**CHAPTER 13** 

Compensation and Benefits

**CHAPTER 14** 

Deposit and Investment of Funds

**CHAPTER 15** 

Public Purchases, Purchase of Land or Structures and Inventory of Capital Assets

**CHAPTER 16** 

**Public Works Law** 

**CHAPTER 17** 

Leases

**CHAPTER 18** 

Disposal of Real or Personal Property

**INDEX**